

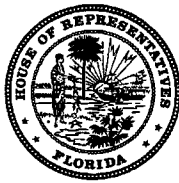
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# **Agriculture and Environment Appropriations Committee**

Wednesday, March 22, 2006

4:15 p.m.

306 House Office Building



# **Florida House of Representatives**

Fiscal Council

Agriculture & Environment Appropriations Committee

**Allan Bense**  
Speaker

**Stan Mayfield**  
Chair

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## **Agenda for**

**Date: March 22, 2006**

**Location: 306 House Office Building, Tallahassee, FL**

**Time: 4:15 PM**

- I. Call to Order
- II. Roll Call
- III. PCB AGEA 06-01
- IV. HB 111 by Anderson
- V. HB 1249 CS by Kendrick
- VI. Budget Workshop
- VII. Adjournment



## HOUSE OF REPRESENTATIVES STAFF ANALYSIS

**BILL #:** PCB AGEA 06-01 Relating to Water Management Districts  
**SPONSOR(S):** Agriculture & Environment Appropriations Committee  
**TIED BILLS:** IDEN./SIM. BILLS: SB 2484

REFERENCE	ACTION	ANALYST	STAFF DIRECTOR
Orig. Comm.: Agriculture & Environment Appropriations Committee		Dixon <i>LSD</i>	Dixon <i>LSD</i>
1) _____	_____	_____	_____
2) _____	_____	_____	_____
3) _____	_____	_____	_____
4) _____	_____	_____	_____
5) _____	_____	_____	_____

### SUMMARY ANALYSIS

This proposed committee bill (PCB) states that the Legislature shall annually review the authorized millage rate for each water management district and annually set the amount of revenue authorized to be raised by each district from the taxes authorized by Chapter 373. However, the maximum millage rate for each district shall not exceed the rate currently in section 373.503(3), Florida Statutes. Further, the bill changes the fiscal year for the water management districts to July 1 through June 30 of each year.

This PCB takes effect July 1, 2007.

## FULL ANALYSIS

### I. SUBSTANTIVE ANALYSIS

#### A. HOUSE PRINCIPLES ANALYSIS:

**Ensure lower taxes:** The Legislature will review the water management districts' millage rates each year and set the amount of revenue each can raise.

#### B. EFFECT OF PROPOSED CHANGES:

##### **Current Situation**

Article VII, Section 9(b) of the Florida Constitution provides that ad valorem taxes may be levied for water management purposes in an amount no greater than .05 mills for the northwest portion of the state and no greater than 1.0 mill for the remainder of the state.

The legislature has created five water management districts<sup>1</sup>. The legislature has declared that the millage authorized for water management purposes by the state constitution shall only be levied by the five water management districts<sup>2</sup>. The districts may levy ad valorem taxes on property within the district solely for the purposes of water management as set forth by the legislature<sup>3</sup>.

The legislature has presently authorized a millage rate for most districts that is less than the maximum allowed by the state constitution<sup>4</sup>. The maximum total millage rate for each district shall be:

1. Northwest Florida Water Management District: 0.05 mill.
2. Suwannee River Water Management District: 0.75 mill.
3. St. Johns River Water Management District: 0.6 mill.
4. Southwest Florida Water Management District: 1.0 mill.
5. South Florida Water Management District: 0.80 mill.

The water management districts are special taxing districts<sup>5</sup>. A special taxing district may not be created with general taxing authority, and may be empowered to levy only those taxes bearing a substantial relation to the special purpose of the taxing district. Crowder v. Phillips, 146 Fla. 440, 1 So. 2d 629 (1941); State ex rel. City of Gainesville v. St. Johns River Water Management Dist., 408 So. 2d 1067 (Fla. Dist. Ct. App. 1st Dist. 1982).

The legislature has determined that the taxes authorized for the water management districts to levy are in proportion to the benefits to be derived by the real estate within the districts<sup>6</sup>.

##### **Effects of Proposed Changes**

The PCB provides that in order to insure that the taxes authorized by Chapter 373 continue to be in proportion to the benefits derived of real estate within the districts, the legislature shall annually review the authorized mileage rate for each district and annually set the amount of revenue authorized to be raised by each district from the taxes authorized by Chapter 373. However, the maximum millage rate for each district shall not exceed the rate currently in section 373.503(3), Florida Statutes. Should the Legislature not set the revenue, the PCB contains a contingency provision allowing the districts to raise revenues equal to those authorized in the preceding fiscal year, adjusting for percentage change in the Consumer Price Index. Further, the legislation provides for a change in the fiscal year for the water management

<sup>1</sup> Section 373.069, Florida Statutes

<sup>2</sup> Section 373.503(2)(a), Florida Statutes

<sup>3</sup> Section 373.503(3), Florida Statutes

<sup>4</sup> Section 373.503(3), Florida Statutes

<sup>5</sup> Section 189.403(6), Florida Statutes

<sup>6</sup> Section 373.503(4), Florida Statutes

districts from October 1 through September 30 to July 1 through June 30 while making conforming changes to dates each district must submit reports to the Governor and Legislature.

**C. SECTION DIRECTORY:**

Section 1. Amends section 373.503, Florida Statutes relating to water management districts millage rates.

Section 2. Amends section 373.536, Florida Statutes relating to the fiscal year of the water management districts.

Section 3. Provides that each district should begin planning for the change in fiscal year.

Section 4. Provides an effective date.

**II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT**

**A. FISCAL IMPACT ON STATE GOVERNMENT:**

1. Revenues:

None

2. Expenditures:

None

**B. FISCAL IMPACT ON LOCAL GOVERNMENTS:**

1. Revenues:

See Fiscal Comments

2. Expenditures:

See Fiscal Comments

**C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:**

See Fiscal Comments.

**D. FISCAL COMMENTS:**

This legislation provides for the Legislature to review the millage rates and set the amount of revenue the five water management districts can raise. This could have the impact of lowering property taxes or raising property taxes within the water management districts.

**III. COMMENTS**

**A. CONSTITUTIONAL ISSUES:**

1. Applicability of Municipality/County Mandates Provision:

The bill does not require counties or municipalities to take an action requiring the expenditure of funds, does not reduce the authority that counties or municipalities have to raise revenues in the aggregate, and does not reduce the percentage of state tax shared with counties or municipalities.

2. Other:

None

**B. RULE-MAKING AUTHORITY:**

- No rulemaking authority is required to implement the provisions of this bill.

C. DRAFTING ISSUES OR OTHER COMMENTS:

None

**IV. AMENDMENTS/COMMITTEE SUBSTITUTE & COMBINED BILL CHANGES**

→

PCB AGEA 06-01 DRAFT 2

2006

A bill to be entitled

An act relating to water management districts; amending s. 373.503, F.S.; providing that a water management district's millage rate is subject to annual authorization by the Legislature; requiring the Legislature to annually review a water management district's millage rate; requiring the Legislature to annually set the revenue authorized to be raised by each water management district from ad valorem taxes; providing the authorized revenue to be raised by each water management district if the Legislature does not set the amount; amending s. 373.536, F.S.; providing that a water management district's fiscal year begins July 1; providing a timeline for a water management district's budget submission; providing for implementation; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Paragraph (a) of subsection (3) of section 373.503, Florida Statutes, is amended, subsection (5) is renumbered as subsection (6), and a new subsection (5) is added to said section, to read:

373.503 Manner of taxation.--

(3)(a) Subject to annual authorization to levy ad valorem taxes pursuant to subsection (5), the districts may levy ad valorem taxes on property within the district solely for the purposes of this chapter and of chapter 25270, 1949, Laws of Florida, as amended, and chapter 61-691, Laws of Florida, as



amended. The authority to levy ad valorem taxes as provided in this act shall commence with the year 1977. However, the taxes levied for 1977 by the governing boards pursuant to this section shall be prorated to ensure that no such taxes will be levied for the first 4 days of the tax year, which days will fall prior to the effective date of the amendment to s. 9(b), Art. VII of the State Constitution, which was approved March 9, 1976. When appropriate, taxes levied by each governing board may be separated by the governing board into a millage necessary for the purposes of the district and a millage necessary for financing basin functions specified in s. 373.0695. ~~Beginning with the taxing year 1977, and~~ Notwithstanding the provisions of any other general or special law to the contrary, and subject to annual authorization to levy ad valorem taxes pursuant to subsection (5), the maximum total millage rate for district and basin purposes shall be:

1. Northwest Florida Water Management District: 0.05 mill.
2. Suwannee River Water Management District: 0.75 mill.
3. St. Johns River Water Management District: 0.6 mill.
4. Southwest Florida Water Management District: 1.0 mill.
5. South Florida Water Management District: 0.80 mill.

(5) In order to ensure that the taxes authorized by this chapter continue to be in proportion to the benefits derived by the several parcels of real estate within the districts, the Legislature shall annually review the authorized millage rate for each district and annually set the amount of revenue authorized to be raised by each district from the taxes authorized by this chapter. However, if the annual amount of

57 revenue authorized to be raised by each district is not set by  
58 the Legislature on or before July 1 of each year, each district  
59 is authorized to raise the amount of revenue authorized by the  
60 Legislature in the preceding fiscal year and adjusted by the  
61 percentage change in the Consumer Price Index for the preceding  
62 fiscal year.

63 Section 2. Subsection (1), subsection (2), and paragraphs  
64 (c), (e), and (f) of subsection (5), of section 373.536, Florida  
65 Statutes, are amended to read:

66 373.536 District budget and hearing thereon.--

67 (1) FISCAL YEAR.--The fiscal year of districts created  
68 under the provisions of this chapter shall extend July 1 ~~October~~  
69 ~~1~~ of one year through June 30 ~~September 30~~ of the following  
70 year.

71 (2) BUDGET SUBMITTAL.--The budget officer of the district  
72 shall, ~~on or before July 15 of each year,~~ submit for  
73 consideration by the governing board of the district a tentative  
74 budget for the district covering its proposed operations and  
75 funding requirements for the ensuing fiscal year.

76 (5) TENTATIVE BUDGET CONTENTS AND SUBMISSION; REVIEW AND  
77 APPROVAL.--

78 (c) Each water management district shall, by February 1  
79 ~~August 1~~ of each year, submit for review a tentative budget to  
80 the Governor, the President of the Senate, the Speaker of the  
81 House of Representatives, the chairs of all legislative  
82 committees and subcommittees with substantive or fiscal  
83 jurisdiction over water management districts, as determined by  
84 the President of the Senate or the Speaker of the House of

85 Representatives as applicable, the secretary of the department,  
86 and the governing body of each county in which the district has  
87 jurisdiction or derives any funds for the operations of the  
88 district.

89 ~~(e) By September 5 of the year in which the budget is~~  
90 ~~submitted, the House and Senate appropriations chairs may~~  
91 ~~transmit to each district comments and objections to the~~  
92 ~~proposed budgets. Each district governing board shall include a~~  
93 ~~response to such comments and objections in the record of the~~  
94 ~~governing board meeting where final adoption of the budget takes~~  
95 ~~place, and the record of this meeting shall be transmitted to~~  
96 ~~the Executive Office of the Governor, the department, and the~~  
97 ~~chairs of the House and Senate appropriations committees.~~

98 (f) The Executive Office of the Governor shall annually,  
99 on or before September 15 ~~December 15~~, file with the Legislature  
100 a report that summarizes its review of the water management  
101 districts' tentative budgets and displays the adopted budget  
102 allocations by program area. The report must identify the  
103 districts that are not in compliance with the reporting  
104 requirements of this section. State funds shall be withheld from  
105 a water management district that fails to comply with these  
106 reporting requirements.

107 Section 3. For the 2006-2007 and 2007-2008 fiscal years,  
108 notwithstanding any law to the contrary, the water management  
109 districts are directed to budget and plan for their fiscal  
110 management to conform to the provisions of this act.

111 Section 4. This act shall take effect July 1, 2007.

11/11/2011 11:11:11

11/11/2011 11:11:11

## HOUSE OF REPRESENTATIVES STAFF ANALYSIS

**BILL #:** HB 111  
**SPONSOR(S):** Anderson  
**TIED BILLS:**

Defibrillators in State Parks

**IDEN./SIM. BILLS:** SB 274

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REFERENCE	ACTION	ANALYST	STAFF DIRECTOR
1) <u>Health Care General Committee</u>	9 Y, 0 N	Ciccone	Brown-Barrios
2) <u>Agriculture &amp; Environment Appropriations Committee</u>		Dixon <i>LSD</i>	Dixon <i>LSD</i>
3) <u>Health &amp; Families Council</u>			
4) _____			
5) _____			

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### SUMMARY ANALYSIS

House Bill 111 creates section 258.0165, F.S., to encourage each state park to have a functioning automated external defibrillator (AED) at all times.

This bill appropriates \$92,000 from the General Revenue Fund to the Division of Recreation and Parks, Department of Environmental Protection. The appropriated funds are to be used to purchase as many AEDs as possible.

The bill provides an effective date of July 1, 2006.

## **FULL ANALYSIS**

### **I. SUBSTANTIVE ANALYSIS**

#### **A. HOUSE PRINCIPLES ANALYSIS:**

This bill does not implicate any of the House Principles.

#### **B. EFFECT OF PROPOSED CHANGES:**

##### **Present Situation**

Over the last two fiscal years, an average of 18.2 million people visited Florida's state parks. According to the Department of Environmental Protection (DEP), there are approximately 158 state parks and 12 of these already have AEDs. These AEDs were either purchased by the department or received from donors.

Section 768.13, F.S., the Good Samaritan Act, provides immunity from civil liability to any persons, including those licensed to practice medicine, who gratuitously and in good faith render emergency care or treatment either in direct response to emergency situations related to and arising out of a state of emergency which has been declared pursuant to section 252.36, F.S., or at the scene of an emergency outside of a hospital, doctor's office, or other place having proper medical equipment. Specifically as it relates to the use of an AED, section 768.1325, F.S., the Cardiac Arrest Survival Act, provides immunity from liability for a person who uses or attempts to use an AED.

##### **Background**

The American Heart Association (AHA) describes a cardiac arrest as:

Cardiac arrest is the sudden, abrupt loss of heart function. It is also called sudden cardiac arrest or unexpected cardiac arrest. Sudden death (also called sudden cardiac death) occurs within minutes after symptoms appear. The most common underlying reason for patients to die suddenly from cardiac arrest is coronary heart disease. Most cardiac arrests that lead to sudden death occur when the electrical impulses in the diseased heart become rapid (ventricular tachycardia) or chaotic (ventricular fibrillation) or both. This irregular heart rhythm (arrhythmia) causes the heart to suddenly stop beating.

According to the AHA, brain death and permanent death start to occur within 4 to 6 minutes after someone experiences cardiac arrest. Cardiac arrest can be reversed if it is treated within a few minutes with an electric shock to the heart to restore a normal heartbeat—a process called defibrillation. The AHA states that a victim's chances of survival are reduced by 7 to 10 percent with every passing minute without defibrillation, and few attempts at resuscitation succeed after 10 minutes.

An AED is an electronic device that can shock a person's heart back into rhythm when he or she is having a cardiac arrest. The AHA estimates that more than 95 percent of cardiac arrest victims die before reaching the hospital. In cases where defibrillation is provided within 5 to 7 minutes, the survival rate from sudden cardiac arrest can be up to 49 percent.

Section 401.2915, F.S., provides the minimum requirements for an individual who intends to use an AED in cases of cardiac arrest, as follows:

- A person must obtain appropriate training, to include completion of a course in cardiopulmonary resuscitation or successful completion of a basic first aid course that includes cardiopulmonary

resuscitation training, and demonstrated proficiency in the use of an automated external defibrillator;

- A person or entity in possession of an automated external defibrillator is encouraged to register with the local emergency medical services medical director the existence and location of the automated external defibrillator; and
- A person who uses an automated external defibrillator is required to activate the emergency medical services system as soon as possible upon use of the automated external defibrillator.

### **Effect of Proposed Change**

The bill would:

- Encourage each state park to have a functioning AED at all times.
- Require state parks that provide an AED to ensure that employees and volunteers are properly trained in accordance with section 401.2915, F.S.
- Require the AED location to be registered with a local emergency medical services medical director.
- Provide that the Good Samaritan Act and the Cardiac Arrest Survival Act applies to AEDs used by employees and volunteers.

The bill provides that the Division of Recreation and Parks, Department of Environmental Protection, may adopt rules pursuant to section 120.536(1), F.S., and section 120.54, F.S., to implement the provisions of this section of statute.

The bill appropriates \$92,000 from the General Revenue Fund to the Division of Recreation and Parks, Department of Environmental Protection, for the purpose of implementing this act. According to the American Heart Association representatives, the average cost of an AED is approximately \$1,500 to \$1,800. Based on that average cost, this appropriation could fund an additional 51 to 61 AEDs for state parks.

### **C. SECTION DIRECTORY:**

**Section 1.** Creates s. 258.0165, F.S., regarding defibrillators in state parks.

**Section 2.** Appropriates \$92,000 from the General Revenue Fund to the Division of Recreation and Parks, Department of Environmental Protection, the purpose of implementing this act.

**Section 3.** Provides an effective date of July 1, 2006.

## **II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT**

### **A. FISCAL IMPACT ON STATE GOVERNMENT:**

#### **1. Revenues:**

None

#### **2. Expenditures:**

Non-Recurring Expense:

Department of Environmental Protection

Fiscal Year 2006-07

General Revenue Fund \$92,000

Total Expense \$92,000

Note: \$92,000 in FY 2006-07 is appropriated to the Division of Recreation and Parks, Department of Environmental Protection for the purchase of as many AEDs as possible.

**B. FISCAL IMPACT ON LOCAL GOVERNMENTS:**

1. Revenues:

None

2. Expenditures:

None

**C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:**

This bill would benefit the successful bidder on a contract to provide AEDs to state parks.

**D. FISCAL COMMENTS:**

None

**III. COMMENTS**

**A. CONSTITUTIONAL ISSUES:**

1. Applicability of Municipality/County Mandates Provision:

Not applicable because this bill does not appear to: require cities or counties to spend funds or take actions requiring the expenditure of funds; reduce the authority that cities or counties have to raise revenues in the aggregate; or reduce the percentage of a state tax shared with cities or counties.

2. Other:

None

**B. RULE-MAKING AUTHORITY:**

This bill authorizes the Division of Recreation and Parks, Department of Environmental Protection to adopt rules to implement the provisions of section 258.0165, F.S.

**C. DRAFTING ISSUES OR OTHER COMMENTS:**

None

**IV. AMENDMENTS/COMMITTEE SUBSTITUTE & COMBINED BILL CHANGES**



HB 111

2006

1 A bill to be entitled

2 An act relating to defibrillators in state parks; creating  
3 s. 258.0165, F.S.; encouraging state parks to have a  
4 functioning automated external defibrillator; requiring  
5 training, maintenance, and location registration;  
6 providing immunity from liability under the Good Samaritan  
7 Act and the Cardiac Arrest Survival Act; authorizing the  
8 Division of Recreation and Parks to adopt rules; providing  
9 an appropriation; providing an effective date.

10  
11 Be It Enacted by the Legislature of the State of Florida:

12  
13 Section 1. Section 258.0165, Florida Statutes, is created  
14 to read:

15 258.0165 Defibrillators in state parks.--

16 (1) Each state park is encouraged to have on the premises  
17 at all times a functioning automated external defibrillator.

18 (2) State parks that provide automated external  
19 defibrillators shall ensure that employees and volunteers are  
20 properly trained in accordance with s. 401.2915.

21 (3) The location of each automated external defibrillator  
22 shall be registered with a local emergency medical services  
23 medical director.

24 (4) The use of automated external defibrillators by  
25 employees and volunteers shall be covered under the provisions  
26 of ss. 768.13 and 768.1325.

HB 111

2006

27        (5) The Division of Recreation and Parks may adopt rules  
28        pursuant to ss. 120.536(1) and 120.54 to implement the  
29        provisions of this section.

30        Section 2. The sum of \$92,000 is appropriated from the  
31        General Revenue Fund to the Division of Recreation and Parks of  
32        the Department of Environmental Protection for the purpose of  
33        implementing this act during the 2006-2007 fiscal year. The  
34        division shall arrange for the purchase of as many automated  
35        external defibrillators as may be purchased with this  
36        appropriation.

37        Section 3. This act shall take effect July 1, 2006.



## HOUSE OF REPRESENTATIVES STAFF ANALYSIS

**BILL #:** HB 1249 CS  
Apalachicola Bay and Other Areas  
**SPONSOR(S):** Kendrick  
**TIED BILLS:**

Funding for Oyster Management and Restoration Programs in

**IDEN./SIM. BILLS:** CS/SB 1208

REFERENCE	ACTION	ANALYST	STAFF DIRECTOR
1) <u>Environmental Regulation Committee</u>	<u>5 Y, 0 N, w/CS</u>	<u>Kliner</u>	<u>Kliner</u>
2) <u>Agriculture &amp; Environment Appropriations Committee</u>	<u></u>	<u>Davis</u>	<u>Dixon</u>
3) <u>State Resources Council</u>	<u></u>	<u></u>	<u></u>
4) <u></u>	<u></u>	<u></u>	<u></u>
5) <u></u>	<u></u>	<u></u>	<u></u>

### SUMMARY ANALYSIS

The bill repeals the 50-cents per bag surcharge on oysters harvested from the waters of the Apalachicola Bay which is paid by the wholesale dealer first receiving, using, or selling the oysters, and which is distributed for oyster management and restoration programs in the bay. The surcharge is replaced with a \$300,000 annual documentary stamp tax distribution to the General Inspection Trust Fund within the Department of Agriculture & Consumer Services (DACS) to be used to fund oyster management and restoration programs in the Bay and other areas of the state.

On the effective date of the act, the Department of Revenue is directed to cease all efforts to collect uncollected surcharge revenues. The committee substitute substantially amends ss. 201.15 and 370.07, F.S.; and amends ss. 161.091 and 213.05, F.S.

## **FULL ANALYSIS**

### **I. SUBSTANTIVE ANALYSIS**

#### **A. HOUSE PRINCIPLES ANALYSIS:**

Provide limited government: On the effective date of the act, the Department of Revenue is directed to cease all efforts to collect uncollected surcharge revenues.

Ensure lower taxes. The bill repeals the 50-cents per bag surcharge on oysters harvested from the waters of the Apalachicola Bay which is paid by the wholesale dealer first receiving, using, or selling the oysters, and which is distributed for oyster management and restoration programs in the bay and other areas in the state.

#### **B. EFFECT OF PROPOSED CHANGES:**

##### **Current Situation**

##### **Apalachicola Bay Oysters**

The oyster fishery in Apalachicola Bay is the most productive of the oyster harvesting areas in Florida, and typically provides 80-90 percent of the statewide oyster harvest. The fishery is managed by the Fish and Wildlife Conservation Commission (FWC) through gear restrictions, daily bag limits, and seasonal closures.<sup>1</sup>

The oyster management and restoration program is managed by the DACS and includes:

- Oyster relaying to move live oysters from polluted areas closed for harvest to cleaner, approved areas where the oysters cleanse themselves and become suitable for harvesting.
- Oyster transplanting to move seed oysters from areas of low growth to more favorable areas.
- Shell planting to deposit oyster shells on the bay bottom to rehabilitate oyster bars or create new ones. The shells provide a hard surface for oyster larvae to settle on and begin to grow.

The waters for harvesting of shellfish are classified as:

- Approved - normally open to harvesting. Red tides, sewage spills, and weather conditions such as hurricanes, may cause the Bay to be closed temporarily.
- Conditionally Approved - closed to harvest periodically because of pollution events such as excessive rain or increased river flow.
- Restricted Area - Open to relaying or controlled purification allowed only by special permit and with supervision. Red tides, sewage spills and weather events may cause the harvest area to be closed.
- Conditionally Restricted Area - Periodic suspension of relay and controlled purification activities based on pollution events.
- Prohibited Area - No harvesting due to actual or potential pollution.

##### **Per Bag Surcharge:**

The 1989 Legislature enacted ch. 89-175, Laws of Florida, to establish a 50-cents per bag surcharge on oysters harvested from the waters of the Apalachicola Bay. The surcharge was to be paid by the wholesale dealer first receiving, using or selling the oysters after harvest from the Bay. The Department of Revenue was designated as the collection agent and the surcharge was to be transferred quarterly

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<sup>1</sup> Information relating to the oyster management and restoration program provided by the Department of Agriculture & Consumer Services at [http://www.floridaaquaculture.com/SEAS/SEAS\\_intro.htm](http://www.floridaaquaculture.com/SEAS/SEAS_intro.htm)

into the Apalachicola Bay Conservation Trust Fund of the Department of Natural Resources (now the Department of Environmental Protection). The funds were to be used by the department to fund oyster management and restoration programs in Apalachicola Bay.

Prior to the transfer of the oyster management and restoration program to the DACS in the 2000 Regular Session, several laws were enacted which affected the oyster management and restoration program:

- Chapter 94-356, Laws of Florida, transferred the program to the newly created Department of Environmental Protection (DEP).
- Chapter 96-321, Laws of Florida, provided that surcharge revenues be deposited into the Marine Resources Conservation Trust Fund at DEP.
- Chapter 99-245, Laws of Florida, transferred the Marine Resources Conservation Trust Fund to the FWC.

In the 2000 Regular Session, the Legislature enacted ch. 2000-197 to transfer responsibility for the oyster management and restoration program to the Division of Aquaculture at the DACS. The Department of Revenue remained the state's collection agent and was directed to transfer surcharge revenues collected to the General Inspection Trust Fund at the DACS. The current oyster management and restoration program covers the Apalachicola Bay and oyster harvesting areas in Dixie, Levy, and Wakulla counties. Additional funding for the program is provided by the DACS.

Since the inception of the surcharge, collection revenues have fluctuated and program costs often exceed revenues collected. The fairness of the surcharge has been questioned by the harvesters who have seen a reduction in the per-bag-payments they receive from the wholesale dealers. Wholesale dealers in the Bay can sell bags of oysters harvested from other areas of the state without collecting or submitting the surcharge which is not assessed for oysters harvested outside of the Bay. In addition, the DACS runs the oyster management and restoration program in areas outside of the Bay, but only the Apalachicola Bay harvesters and dealers pay any of the program costs.

### **Oyster Surcharge Collection Summary**

The FWC is responsible for providing the Department of Revenue with an annual list of oyster wholesale dealers who must have a Saltwater Products License issued by the FWC in order to sell saltwater products to any person, firm, or corporation except directly to the consumer. This list is used by the DOR to collect the per bag surcharge.

In the summer of 2004, the Department of Revenue (DOR) began a compliance enforcement effort to begin collecting overdue surcharge revenues. Registered and potentially unregistered wholesale dealers were notified by certified letter that the DOR was attempting to collect the unpaid surcharge. Second notices were mailed in September 2004. In February 2005, estimated bills totaling approximately \$195,000 in uncollected surcharge revenues were sent to 10 wholesale dealers who appeared to owe surcharge monies over the past three years, and in April 2005, estimated bills totaling approximately \$82,980 were sent to an additional 7 wholesale dealers who appear to owe surcharges monies over the past three years. The estimated bills also assessed penalties for late payment. The DOR has collected \$27,319.66 in the compliance effort - \$24,455 of surcharge revenues, \$133.73 in penalties, and \$2,731.21 in interest.

Active Dealer information	FY 2000-01	FY 2001-02	FY 2002-03	FY 2003-04	FY 2004-05 (through 10/04)
Revenue	\$69,723	\$58,877	\$26,723	\$38,600	\$13,183
# of active dealers	19	19	19	19	25
# of active dealers paying surcharge	10	9	6	14	7

Source: Chart information relating to active dealers provided by the Department of Revenue.

The Apalachicola Bay oyster beds were closed off and on through the summer and fall of 2005 due to damage caused by hurricanes and red tide related health issues. As a result of the closures, the DOR has not been pursuing the compliance enforcement project.

### **Effect of Proposed Changes**

The bill repeals the 50-cents per bag surcharge on oysters harvested from the waters of the Apalachicola Bay which is paid by the wholesale dealer first receiving, using, or selling the oysters, and which is distributed for oyster management and restoration programs in the bay. The surcharge is replaced with a \$300,000 annual documentary stamp tax distribution to the General Inspection Trust Fund within the Department of Agriculture & Consumer Services (DACS) to be used to fund oyster management and restoration programs in the Bay and other areas of the state.

On the effective date of the act, the Department of Revenue is directed to cease all efforts to collect uncollected surcharge revenues. The committee substitute substantially amends ss. 201.15 and 370.07, F.S.; and amends ss. 161.091 and 213.05, F.S.

### **C. SECTION DIRECTORY:**

**Section 1.** Amends paragraph (e) of subsection (1), paragraph (a) of subsection 2, and subsection (11) of s. 201.15, F.S. to allow the distribution of documentary stamp tax revenues to the General Inspection Trust Fund in the DACS. This section provides that after annual distribution of documentary stamp tax revenues to the Ecosystem Management and Restoration Trust Fund or the Marine Resources Conservation Trust Fund, \$300,000 shall be paid to the credit of the General Inspection Trust Fund to fund oyster management and restoration programs in Apalachicola Bay and other areas of the state.

**Section 2.** Effective July 1, 2007, amends paragraph (e) of subsection (1) of s. 201.15, F.S., as amended by section 26 of ch. 2005-290, Laws of Florida, and paragraph (a) of subsection (2), and subsection (11) of s. 201.15, F.S., as amended by section 1 of ch. 2005-92, Laws of Florida, to allow the distribution of documentary stamp tax revenues to the General Inspection Trust Fund in the DACS. Provides that after the annual distribution of documentary stamp tax revenues to the Ecosystem Management and Restoration Trust Fund or the Marine Resources Conservation Trust Fund, \$300,000 shall paid to the credit of the General Inspection Trust Fund to fund oyster management and restoration programs in Apalachicola Bay and other areas of the state. This section removes language from subsection (13) of s. 201.15 F.S. relating to recommendations to the Legislature by the Acquisition and Restoration Council regarding the repeal.

**Section 3.** Amends subsection (3) of s. 370.07, F.S. to repeal the 50-cents per bag surcharge assessed on each bag of oysters harvested from the waters of the Apalachicola Bay. This section repeals requirements that wholesale dealers certify that the surcharge has been paid or will be paid by the wholesale dealer first receiving the oysters. The section repeals provisions requiring that the Department of Revenue:

- Keep records showing the amount of collected surcharge.
- Transfer surcharge collected into the General Inspection Trust Fund of the DACS on a quarterly basis.
- Adopt emergency rules to implement the surcharge program.
- Promulgate rules to establish audit procedures for wholesale dealers, assess wholesale dealers for delinquency, and prescribe and publish forms to effectuate the collection of the surcharge.

This section further requires that the DACS use documentary stamp tax revenues paid to the credit of the General Inspection Trust Fund to fund oyster management and restoration programs in Apalachicola Bay and other areas of the state.

**Section 4.** Amends paragraph (a) of subsection (1) of section 72.011, F.S., eliminating a statutory cross reference to conform.

**Section 5.** Amends subsection (3) of s. 161.091, F.S., to conform.

**Section 6.** Amends s. 213.05, F.S., to delete the responsibility of the Department of Revenue for administering the 50-cents per bag surcharge established in s. 370.07(3), F.S.

**Section 7.** Amends paragraph (a) of subsection (1) of section 312.053, F.S., eliminating a statutory cross reference to conform.

**Section 8.** Directs the Department of Revenue to cease all efforts to collect any uncollected surcharge revenues due or payable on the effective date of the act.

**Section 9.** Provides that the act shall take effect upon becoming a law, except as otherwise provided in the act.

## II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT

### A. FISCAL IMPACT ON STATE GOVERNMENT:

#### 1. Revenues:

General Inspection Trust Fund (GITF)	<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>
Recurring	\$300,000	\$300,000	\$300,000
Estimate collection by Department of Revenue and transferred to DACS GITF eliminated in bill	(\$ 85,000)	(\$ 85,000)	(\$ 85,000)

#### 2. Expenditures:

##### Current Recurring

Salaries and benefits (6 FTEs)	\$258,781	\$258,781	\$258,781
OPS	11,664	11,664	11,664



<u>Expenses</u>	<u>28,479</u>	<u>28,479</u>	<u>28,479</u>
Total Recurring	\$298,924	\$298,924	\$298,924

**B. FISCAL IMPACT ON LOCAL GOVERNMENTS:**

1. Revenues:

None.

2. Expenditures:

None.

**C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:**

The bill will have a positive private sector impact because of the reduction in costs to oyster harvesters and wholesale dealers who pay the 50-cents per bag surcharge.

**D. FISCAL COMMENTS:**

The bill provides that \$300,000 of documentary stamp tax revenue will be credited to the General Inspection Trust Fund at the DACS. Fiscal information provided by the department indicates that the surcharge generates \$85,000 in revenue and that the trust fund provides an additional \$214,000 for program expenses, including salaries and benefits for 6 FTEs. A recurring funding source will provide the Division of Aquaculture with the ability to spend current dollars on other division related responsibilities, such as water quality testing, for which spending authority exists but for which there are insufficient funds.

**III. COMMENTS**

**A. CONSTITUTIONAL ISSUES:**

1. Applicability of Municipality/County Mandates Provision:

Not applicable because this bill does not appear to: require the counties or cities to spend funds or take an action requiring the expenditure of funds; reduce the authority that cities or counties have to raise revenues in the aggregate; or reduce the percentage of a state tax shared with cities or counties.

2. Other:

None.

**B. RULE-MAKING AUTHORITY:**

**C. DRAFTING ISSUES OR OTHER COMMENTS:**

**IV. AMENDMENTS/COMMITTEE SUBSTITUTE & COMBINED BILL CHANGES**

On March 15, 2006, the Committee on Environmental Regulation approved one clarifying amendment offered by the bill's sponsor that funds used to implement oyster management and restoration programs in the Bay are also used to fund similar programs in other areas of the state.

## **FULL ANALYSIS**

### **I. SUBSTANTIVE ANALYSIS**

A. HOUSE PRINCIPLES ANALYSIS:

B. EFFECT OF PROPOSED CHANGES:

C. SECTION DIRECTORY:

### **II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT**

E. FISCAL IMPACT ON STATE GOVERNMENT:

3. Revenues:

4. Expenditures:

F. FISCAL IMPACT ON LOCAL GOVERNMENTS:

3. Revenues:

4. Expenditures:

G. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:

H. FISCAL COMMENTS:

### **III. COMMENTS**

D. CONSTITUTIONAL ISSUES:

1. Applicability of Municipality/County Mandates Provision:

2. Other:

E. RULE-MAKING AUTHORITY:

F. DRAFTING ISSUES OR OTHER COMMENTS:

#### **IV. AMENDMENTS/COMMITTEE SUBSTITUTE & COMBINED BILL CHANGES**

HB 1249

2006  
CS

CHAMBER ACTION

The Environmental Regulation Committee recommends the following:

**Council/Committee Substitute**

Remove the entire bill and insert:

A bill to be entitled

An act relating to funding for oyster management and restoration programs in Apalachicola Bay and other areas; amending s. 201.15, F.S.; increasing the distribution of certain revenues from the excise tax on documents; authorizing the distribution of such revenues to the General Inspection Trust Fund of the Department of Agriculture and Consumer Services; providing for such funds to be used for oyster management and restoration programs in Apalachicola Bay and other areas; amending s. 370.07, F.S.; abolishing a surcharge upon oysters harvested from Apalachicola Bay; deleting certain requirements related to the surcharge; providing for the use of moneys from the General Inspection Trust Fund for oyster management and restoration programs in Apalachicola Bay and other areas; prohibiting the Department of Revenue from collecting uncollected moneys payable from the surcharge; amending ss. 161.091 and 213.05, F.S., to conform; providing effective dates.

Page 1 of 11

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

hb1249-01-c1

HB 1249

2006  
CS

Be It Enacted by the Legislature of the State of Florida:

Section 1. Paragraph (e) of subsection (1), paragraph (a) of subsection (2), and subsection (11) of section 201.15, Florida Statutes, are amended to read:

201.15 Distribution of taxes collected.--All taxes collected under this chapter shall be distributed as follows and shall be subject to the service charge imposed in s. 215.20(1), except that such service charge shall not be levied against any portion of taxes pledged to debt service on bonds to the extent that the amount of the service charge is required to pay any amounts relating to the bonds:

(1) Sixty-two and sixty-three hundredths percent of the remaining taxes collected under this chapter shall be used for the following purposes:

(e) The remainder of the moneys distributed under this subsection, after the required payments under paragraphs (a), (b), (c), and (d), shall be paid into the State Treasury to the credit of the General Revenue Fund of the state to be used and expended for the purposes for which the General Revenue Fund was created and exists by law or to the Ecosystem Management and Restoration Trust Fund, ~~or to the~~ Marine Resources Conservation Trust Fund, or the General Inspection Trust Fund as provided in subsection (11).

(2) Seven and fifty-six hundredths percent of the remaining taxes collected under this chapter shall be used for the following purposes:

HB 1249

2006  
CS

(a) Beginning in the month following the final payment for a fiscal year under paragraph (1)(c), available moneys shall be paid into the State Treasury to the credit of the General Revenue Fund of the state to be used and expended for the purposes for which the General Revenue Fund was created and exists by law or to the Ecosystem Management and Restoration Trust Fund, ~~or to the Marine Resources Conservation Trust Fund,~~ or the General Inspection Trust Fund as provided in subsection (11). Payments made under this paragraph shall continue until the cumulative amount credited to the General Revenue Fund for the fiscal year under this paragraph equals the cumulative payments made under paragraph (1)(c) for the same fiscal year.

(11)(a) From the moneys specified in paragraphs (1)(e) ~~(1)(d)~~ and (2)(a) and prior to deposit of any moneys into the General Revenue Fund, \$30 million shall be paid into the State Treasury to the credit of the Ecosystem Management and Restoration Trust Fund in fiscal year 2000-2001 and each fiscal year thereafter, to be used for the preservation and repair of the state's beaches as provided in ss. 161.091-161.212, and \$2 million shall be paid into the State Treasury to the credit of the Marine Resources Conservation Trust Fund to be used for marine mammal care as provided in s. 370.0603(3).

(b) After the payments required in paragraph (a), \$300,000 shall be paid into the State Treasury to the credit of the General Inspection Trust Fund in fiscal year 2006-2007 and each fiscal year thereafter, to be used to fund oyster management and restoration programs as provided in s. 370.07(3).

HB 1249

2006  
CS

Section 2. Effective July 1, 2007, paragraph (e) of subsection (1) of section 201.15, Florida Statutes, as amended by section 26 of chapter 2005-290, Laws of Florida, and subsections (2), (11), and (13) of section 201.15, Florida Statutes, as amended by section 1 of chapter 2005-92, Laws of Florida, are amended to read:

201.15 Distribution of taxes collected.--All taxes collected under this chapter shall be distributed as follows and shall be subject to the service charge imposed in s. 215.20(1), except that such service charge shall not be levied against any portion of taxes pledged to debt service on bonds to the extent that the amount of the service charge is required to pay any amounts relating to the bonds:

(1) Sixty-two and sixty-three hundredths percent of the remaining taxes collected under this chapter shall be used for the following purposes:

(e) The remainder of the moneys distributed under this subsection, after the required payments under paragraphs (a), (b), (c), and (d) shall be paid into the State Treasury to the credit of the General Revenue Fund to be used and expended for the purposes for which the General Revenue Fund was created and exists by law or to the Ecosystem Management and Restoration Trust Fund, ~~or to the~~ Marine Resources Conservation Trust Fund, or the General Inspection Trust Fund as provided in subsection (11).

(2) The lesser of seven and fifty-six hundredths percent of the remaining taxes collected under this chapter or \$85.1

HB 1249

2006  
CS

106   ~~\$84.9~~ million in each fiscal year shall be used for the  
107   following purposes:

108       (a)   Beginning in the month following the final payment for  
109   a fiscal year under paragraph (1)(c), available moneys shall be  
110   paid into the State Treasury to the credit of the General  
111   Revenue Fund to be used and expended for the purposes for which  
112   the General Revenue Fund was created and exists by law or to the  
113   Ecosystem Management and Restoration Trust Fund, ~~or to the~~  
114   Marine Resources Conservation Trust Fund, or the General  
115   Inspection Trust Fund as provided in subsection (11). Payments  
116   made under this paragraph shall continue until the cumulative  
117   amount credited to the General Revenue Fund for the fiscal year  
118   under this paragraph equals the cumulative payments made under  
119   paragraph (1)(c) for the same fiscal year.

120       (b)   The remainder of the moneys distributed under this  
121   subsection shall be paid into the State Treasury to the credit  
122   of the Land Acquisition Trust Fund. Sums deposited in the fund  
123   pursuant to this subsection may be used for any purpose for  
124   which funds deposited in the Land Acquisition Trust Fund may  
125   lawfully be used.

126       (11) (a)   From the moneys specified in paragraphs (1)(e)  
127   ~~(1)(d)~~ and (2)(a) and prior to deposit of any moneys into the  
128   General Revenue Fund, \$30 million shall be paid into the State  
129   Treasury to the credit of the Ecosystem Management and  
130   Restoration Trust Fund in fiscal year 2000-2001 and each fiscal  
131   year thereafter, to be used for the preservation and repair of  
132   the state's beaches as provided in ss. 161.091-161.212, and \$2  
133   million shall be paid into the State Treasury to the credit of



HB 1249

2006  
CS

134 the Marine Resources Conservation Trust Fund to be used for  
135 marine mammal care as provided in s. 370.0603(3).

136 (b) After the payments required in paragraph (a), \$300,000  
137 shall be paid into the State Treasury to the credit of the  
138 General Inspection Trust Fund in fiscal year 2006-2007 and each  
139 fiscal year thereafter, to be used to fund oyster management and  
140 restoration programs as provided in s. 370.07(3).

141 (13) The distribution of proceeds deposited into the Water  
142 Management Lands Trust Fund and the Conservation and Recreation  
143 Lands Trust Fund, pursuant to subsections (4) and (5), shall not  
144 be used for land acquisition, but may be used for preacquisition  
145 costs associated with land purchases. The Legislature intends  
146 that the Florida Forever program supplant the acquisition  
147 programs formerly authorized under ss. 259.032 and 373.59. Prior  
148 ~~to the 2005 Regular Session of the Legislature, the Acquisition~~  
149 ~~and Restoration Council shall review and make recommendations to~~  
150 ~~the Legislature concerning the need to repeal this provision.~~  
151 ~~Based on these recommendations, the Legislature shall review the~~  
152 ~~need to repeal this provision during the 2005 Regular Session.~~

153 Section 3. Subsection (3) of section 370.07, Florida  
154 Statutes, is amended to read:

155 370.07 Wholesale and retail saltwater products dealers;  
156 regulation.--

157 (3) OYSTER MANAGEMENT AND RESTORATION PROGRAMS  
158 ~~APALACHICOLA BAY OYSTER SURCHARGE.~~--

159 ~~(a) For purposes of this section, "bag" means an amount of~~  
160 ~~oysters with shells weighing approximately 60 pounds.~~

HB 1249

2006  
CS

161       ~~(b) Effective October 1, 1989, there shall be assessed a~~  
162 ~~surcharge of 50 cents on each bag of oysters to be paid by the~~  
163 ~~wholesale dealer first receiving, using, or selling the oysters~~  
164 ~~after harvesting from the waters of Apalachicola Bay.~~

165       ~~(c)1. Each wholesale dealer shall certify, on such forms~~  
166 ~~as may be prescribed by the Department of Revenue, to any~~  
167 ~~subsequent purchasing wholesale dealer or other purchaser that~~  
168 ~~the surcharge imposed by this subsection has been paid or will~~  
169 ~~be paid by such wholesale dealer first receiving the oysters.~~

170       ~~2. In the case where the harvester is also the wholesale~~  
171 ~~dealer, such wholesale dealer shall maintain documentation, on~~  
172 ~~forms as may be prescribed by the Department of Revenue,~~  
173 ~~adequate to establish that the surcharge has been paid or will~~  
174 ~~be paid by such wholesale dealer.~~

175       ~~3. In such case where the wholesale dealer is also the~~  
176 ~~retail dealer under paragraph (1)(b), such wholesale dealer~~  
177 ~~shall maintain documentation, on forms as may be prescribed by~~  
178 ~~the Department of Revenue, adequate to establish that the~~  
179 ~~surcharge has been paid or will be paid by such wholesale~~  
180 ~~dealer.~~

181       ~~(d) Except for the collection allowance pursuant to s.~~  
182 ~~212.12 and estimated tax filing requirements pursuant to s.~~  
183 ~~212.11, the same duties and privileges imposed by chapter 212~~  
184 ~~upon dealers of tangible personal property respecting the~~  
185 ~~remission of the surcharge, the making of returns, penalties and~~  
186 ~~interest, the keeping of books, records and accounts, and the~~  
187 ~~compliance with the rules of the Department of Revenue in the~~  
188 ~~administration of chapter 212 shall apply and be binding upon~~

HB 1249

2006  
CS

189 ~~all wholesale dealers who are subject to the surcharge imposed~~  
190 ~~by this subsection.~~

191 ~~(e) The Department of Revenue shall keep records showing~~  
192 ~~the amount of the surcharge collected.~~

193 ~~(f) The Department of Revenue shall collect the surcharge~~  
194 ~~for transfer into the General Inspection Trust Fund of the~~  
195 ~~Department of Agriculture and Consumer Services.~~

196 ~~(g) The Department of Revenue is empowered to promulgate~~  
197 ~~rules, establish audit procedures for the audit of wholesale~~  
198 ~~dealers, assess for delinquency, and prescribe and publish such~~  
199 ~~forms as may be necessary to effectuate the provisions of this~~  
200 ~~subsection.~~

201 ~~(h) Annually, the Department of Agriculture and Consumer~~  
202 ~~Services and the Fish and Wildlife Conservation Commission shall~~  
203 ~~furnish the Department of Revenue with a current list of~~  
204 ~~wholesale dealers in the state.~~

205 ~~(i) Collections received by the Department of Revenue from~~  
206 ~~the surcharge shall be transferred quarterly to the General~~  
207 ~~Inspection Trust Fund of the Department of Agriculture and~~  
208 ~~Consumer Services, less the costs of administration.~~

209 ~~(j) The executive director of the Department of Revenue is~~  
210 ~~hereby authorized to adopt emergency rules pursuant to s.~~  
211 ~~120.54(4) for purposes of implementing this subsection.~~  
212 ~~Notwithstanding any other provisions of law, such emergency~~  
213 ~~rules shall remain effective for 6 months from the date of~~  
214 ~~adoption. Other rules of the Department of Revenue related to~~  
215 ~~and in furtherance of the orderly implementation of this~~  
216 ~~subsection shall not be subject to a s. 120.56(2) rule challenge~~

HB 1249

2006  
CS

217 | ~~or a s. 120.54(3)(c)2. drawout proceeding but, once adopted,~~  
218 | ~~shall be subject to a s. 120.56(3) invalidity challenge. Such~~  
219 | ~~rules shall be adopted by the Governor and Cabinet and shall~~  
220 | ~~become effective upon filing with the Department of State,~~  
221 | ~~notwithstanding the provisions of s. 120.54(3)(c)6.~~

222 |     ~~(k)~~ The Department of Agriculture and Consumer Services  
223 | shall use or distribute funds paid into the State Treasury to  
224 | the credit of the General Inspection Trust Fund pursuant to s.  
225 | 201.15(11) generated by this surcharge, less reasonable costs of  
226 | ~~collection and~~ administration, to fund the following oyster  
227 | management and restoration programs in Apalachicola Bay and  
228 | other oyster harvest areas in the state:

229 |         ~~(a)1.~~ The relaying and transplanting of live oysters.

230 |         ~~(b)2.~~ Shell planting to construct or rehabilitate oyster  
231 | bars.

232 |         ~~(c)3.~~ Education programs for licensed oyster harvesters on  
233 | oyster biology, aquaculture, boating and water safety,  
234 | sanitation, resource conservation, small business management,  
235 | and other relevant subjects.

236 |         ~~(d)4.~~ Research directed toward the enhancement of oyster  
237 | production in the bay and the water management needs of the bay.

238 |     Section 4. Subsection (3) of section 161.091, Florida  
239 | Statutes, is amended to read:

240 |         161.091 Beach management; funding; repair and maintenance  
241 | strategy.--

242 |         (3) In accordance with the intent expressed in s. 161.088  
243 | and the legislative finding that erosion of the beaches of this  
244 | state is detrimental to tourism, the state's major industry,

HB 1249

2006  
CS

245 further exposes the state's highly developed coastline to severe  
246 storm damage, and threatens beach-related jobs, which, if not  
247 stopped, could significantly reduce state sales tax revenues,  
248 funds deposited into the State Treasury to the credit of the  
249 Ecosystem Management and Restoration Trust Fund, in the annual  
250 amounts provided in s. 201.15(11)(a) ~~s. 201.15(11)~~, shall be  
251 used, for a period of not less than 15 years, to fund the  
252 development, implementation, and administration of the state's  
253 beach management plan, as provided in ss. 161.091-161.212, prior  
254 to the use of such funds deposited pursuant to s. 201.15(11)(a)  
255 ~~s. 201.15(11)~~ in that trust fund for any other purpose.

256       Section 5. Section 213.05, Florida Statutes, is amended to  
257 read:

258       213.05 Department of Revenue; control and administration  
259 of revenue laws.--The Department of Revenue shall have only  
260 those responsibilities for ad valorem taxation specified to the  
261 department in chapter 192, taxation, general provisions; chapter  
262 193, assessments; chapter 194, administrative and judicial  
263 review of property taxes; chapter 195, property assessment  
264 administration and finance; chapter 196, exemption; chapter 197,  
265 tax collections, sales, and liens; chapter 199, intangible  
266 personal property taxes; and chapter 200, determination of  
267 millage. The Department of Revenue shall have the responsibility  
268 of regulating, controlling, and administering all revenue laws  
269 and performing all duties as provided in s. 125.0104, the Local  
270 Option Tourist Development Act; s. 125.0108, tourist impact tax;  
271 chapter 198, estate taxes; chapter 201, excise tax on documents;  
272 chapter 202, communications services tax; chapter 203, gross

HB 1249

2006  
CS

273 receipts taxes; chapter 206, motor and other fuel taxes; chapter  
274 211, tax on production of oil and gas and severance of solid  
275 minerals; chapter 212, tax on sales, use, and other  
276 transactions; chapter 220, income tax code; chapter 221,  
277 emergency excise tax; ss. 336.021 and 336.025, taxes on motor  
278 fuel and special fuel; ~~s. 370.07(3), Apalachicola Bay oyster~~  
279 ~~surcharge~~; s. 376.11, pollutant spill prevention and control; s.  
280 403.718, waste tire fees; s. 403.7185, lead-acid battery fees;  
281 s. 538.09, registration of secondhand dealers; s. 538.25,  
282 registration of secondary metals recyclers; s. 624.4621, group  
283 self-insurer's fund premium tax; s. 624.5091, retaliatory tax;  
284 s. 624.475, commercial self-insurance fund premium tax; ss.  
285 624.509-624.511, insurance code: administration and general  
286 provisions; s. 624.515, State Fire Marshal regulatory  
287 assessment; s. 627.357, medical malpractice self-insurance  
288 premium tax; s. 629.5011, reciprocal insurers premium tax; and  
289 s. 681.117, motor vehicle warranty enforcement.

290       Section 6. On the effective date of this act, the  
291 Department of Revenue shall cease all efforts to collect any  
292 uncollected revenues due or payable pursuant to the 50-cent-per-  
293 bag surcharge that is abolished by this act.

294       Section 7. Except as otherwise expressly provided in this  
295 act, this act shall take effect upon becoming a law.

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

Bill No. 1249

COUNCIL/COMMITTEE ACTION

ADOPTED \_\_\_\_\_ (Y/N)  
ADOPTED AS AMENDED \_\_\_\_\_ (Y/N)  
ADOPTED W/O OBJECTION \_\_\_\_\_ (Y/N)  
FAILED TO ADOPT \_\_\_\_\_ (Y/N)  
WITHDRAWN \_\_\_\_\_ (Y/N)  
OTHER \_\_\_\_\_

Council/Committee hearing bill: Agriculture and Environment  
Appropriations

Representative(s) Kendrick offered the following:

**Amendment (with directory and title amendments)**

Remove line(s) 64-140 and insert:

(11) From the moneys specified in paragraphs (1)(e) ~~(1)(d)~~  
and (2)(a) and prior to deposit of any moneys into the General  
Revenue Fund, \$30 million shall be paid into the State Treasury  
to the credit of the Ecosystem Management and Restoration Trust  
Fund in fiscal year 2000-2001 and each fiscal year thereafter,  
to be used for the preservation and repair of the state's  
beaches as provided in ss. 161.091-161.212, ~~and~~ \$2 million shall  
be paid into the State Treasury to the credit of the Marine  
Resources Conservation Trust Fund to be used for marine mammal  
care as provided in s. 370.0603(3), and \$300,000 shall be paid  
into the State Treasury to the credit of the General Inspection  
Trust Fund in fiscal year 2006-2007 and each fiscal year  
thereafter, to be used to fund oyster management and restoration  
programs as provided in s. 370.07(3).

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HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

Section 2. Effective July 1, 2007, paragraph (e) of subsection (1) of section 201.15, Florida Statutes, as amended by section 26 of chapter 2005-290, Laws of Florida, and subsections (2), (11), and (13) of section 201.15, Florida Statutes, as amended by section 1 of chapter 2005-92, Laws of Florida, are amended to read:

201.15 Distribution of taxes collected.--All taxes collected under this chapter shall be distributed as follows and shall be subject to the service charge imposed in s. 215.20(1), except that such service charge shall not be levied against any portion of taxes pledged to debt service on bonds to the extent that the amount of the service charge is required to pay any amounts relating to the bonds:

(1) Sixty-two and sixty-three hundredths percent of the remaining taxes collected under this chapter shall be used for the following purposes:

(e) The remainder of the moneys distributed under this subsection, after the required payments under paragraphs (a), (b), (c), and (d) shall be paid into the State Treasury to the credit of the General Revenue Fund to be used and expended for the purposes for which the General Revenue Fund was created and exists by law or to the Ecosystem Management and Restoration Trust Fund, ~~or to the~~ Marine Resources Conservation Trust Fund, or the General Inspection Trust Fund as provided in subsection (11).

(2) The lesser of seven and fifty-six hundredths percent of the remaining taxes collected under this chapter or \$84.9 million in each fiscal year shall be used for the following purposes:

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HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

(a) Beginning in the month following the final payment for a fiscal year under paragraph (1)(c), available moneys shall be paid into the State Treasury to the credit of the General Revenue Fund to be used and expended for the purposes for which the General Revenue Fund was created and exists by law or to the Ecosystem Management and Restoration Trust Fund, ~~or to the~~ Marine Resources Conservation Trust Fund, or the General Inspection Trust Fund as provided in subsection (11). Payments made under this paragraph shall continue until the cumulative amount credited to the General Revenue Fund for the fiscal year under this paragraph equals the cumulative payments made under paragraph (1)(c) for the same fiscal year.

(b) The remainder of the moneys distributed under this subsection shall be paid into the State Treasury to the credit of the Land Acquisition Trust Fund. Sums deposited in the fund pursuant to this subsection may be used for any purpose for which funds deposited in the Land Acquisition Trust Fund may lawfully be used.

(11) From the moneys specified in paragraphs (1)(e) ~~(1)(d)~~ and (2)(a) and prior to deposit of any moneys into the General Revenue Fund, \$30 million shall be paid into the State Treasury to the credit of the Ecosystem Management and Restoration Trust Fund in fiscal year 2000-2001 and each fiscal year thereafter, to be used for the preservation and repair of the state's beaches as provided in ss. 161.091-161.212, ~~and~~ \$2 million shall be paid into the State Treasury to the credit of the Marine Resources Conservation Trust Fund to be used for marine mammal care as provided in s. 370.0603(3), and \$300,000 shall be paid into the State Treasury to the credit of the General Inspection Trust Fund in fiscal year 2006-2007 and each fiscal year

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HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

81 thereafter, to be used to fund oyster management and restoration  
82 programs as provided in s. 370.07(3).

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HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

Bill No. 1249

COUNCIL/COMMITTEE ACTION

ADOPTED	___	(Y/N)
ADOPTED AS AMENDED	___	(Y/N)
ADOPTED W/O OBJECTION	___	(Y/N)
FAILED TO ADOPT	___	(Y/N)
WITHDRAWN	___	(Y/N)
OTHER	_____	

1 Council/Committee hearing bill: Agriculture and Environment  
2 Appropriations  
3 Representative(s) Kendrick offered the following:  
4

5 **Amendment (with directory and title amendments)**

6 Remove line(s) 238-255 and insert:  
7  
8

9 ===== T I T L E A M E N D M E N T =====

10 Remove line(s) 22 and insert:  
11 surcharge; amending s. 213.05, F.S., to  
12

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